

THE POWER OF BEING UNDERSTOOD  
ASSURANCE | TAX | CONSULTING

*Jorge*

One of the  
RSM team



Bringing you insights  
to help you move forward  
with confidence



At RSM, we help clients overcome new challenges,  
embrace change and adapt to thrive.

By working together, creating deep insights,  
combining world-class technology and real-world experience,  
we deliver understanding that's unmatched, and confidence that builds.

For a changing world. For the future. For all.

# RSM's 2024 Global Financial Results

RSM

## HIGHLIGHTS

### Revenue growth

of 6%\* to US\$10bn\*\*

\* 2023 global fee income US\$9.4bn

\*\* Revenue growth percentage calculated using constant currency conversions

### RSM statistics

 **65,000**  
People worldwide

 **900**  
Offices

 **120**  
Countries

### Service line revenue split

**32%**

Assurance

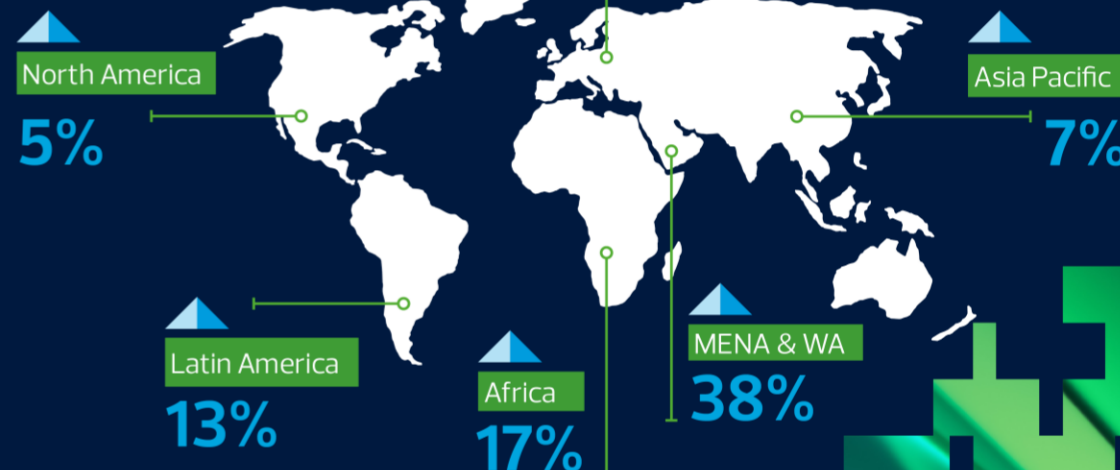
**29%**

Tax

**39%**

Consulting

### Growth by region



With nearly 40 years of presence in Indonesia,  
we have evolved into an integrated professional services firm,  
assisting clients with assurance, tax, and consulting.

We are proud to be deemed as the #5 professional services firm in Indonesia.



In support of:

**WOMEN'S  
EMPOWERMENT  
PRINCIPLES**

Established by UN Women and the  
UN Global Compact Office





# Our Services in Indonesia

## **ACCOUNTING & REPORTING ADVISORY**

Complex Accounting & Reporting | Cost & Management Accounting |  
New Accounting Standards & Implementation |

## **AUDIT**

Agreed Upon Procedures | Financial Information Review | General Audit |

## **BUSINESS & CORPORATE SERVICES**

Accounting Services | Business Establishment & Licensing |  
Corporate Secretarial | Financial Outsourcing Services | Liquidations | Payroll |

## **CORPORATE FINANCE & TRANSACTION ADVISORY**

Corporate Finance | Corporate Recovery & Insolvency | Restructuring |  
Valuation |

## **GOVERNANCE RISK CONTROL CONSULTING**

ESG & Sustainability | Fraud Prevention | Governance | Internal Audit |  
Risk Management | Security & Privacy Risk | Technology Risk |

## **MANAGEMENT CONSULTING**

Finance & Performance | Transformation |

## **TAX**

Business Tax | International Tax | Merger & Acquisition | Tax Compliances |  
Tax Dispute Resolution | Transfer Pricing |

## **TECHNOLOGY CONSULTING**

Artificial Intelligence & Data Analytics | Digital & Technology Integration |  
Enterprise Technology | Technology Infrastructure |

# Tax Services

## BUSINESS TAX

- ❑ Tax Advisory
- ❑ Indirect tax planning and transaction
- ❑ Tax planning, Policy, and advocacy
- ❑ Tax incentives
- ❑ Standard Operating Procedures (SOP)

## INTERNATIONAL TAX

- ❑ Cross border tax advisory, and tax planning
- ❑ BEPS implementation – Pillar 1 and Pillar 2
- ❑ International Tax Restructuring
- ❑ Mutual Agreement Procedures

## TRANSFER PRICING

- ❑ Transfer Pricing Documentation
- ❑ Transfer Pricing Advisory
- ❑ Advanced Pricing Agreement
- ❑ Transfer pricing - price setting advisory
- ❑ Transfer pricing – supply chain structure

## MERGER & ACQUISITION

- ❑ Tax due diligence assistance – seller or buyer side
- ❑ Domestic, and cross-border Tax structuring
- ❑ Tax advisory in relations to M&A transactions
- ❑ Tax model review

## TAX DISPUTE RESOLUTION

- ❑ Tax audit
- ❑ Tax objection
- ❑ Tax appeal
- ❑ Tax civil review application
- ❑ Other assistance to response to tax office queries
- ❑ Transfer pricing disputes

## TAX COMPLIANCE

- ❑ Corporate tax compliance
- ❑ Individual tax compliance
- ❑ Tax diagnostic review

# We are happy to assist you



**ICHWAN SUKARDI**

Managing Partner  
ichwan.sukardi@rsm.id



**ENY SUSETYONINGSIH**  
Partner  
eny.susetyoningsih@rsm.id



**SUNDFITRIS L.M SITOMPUL**  
Partner  
sundfitris.sitompul@rsm.id



**IVONI NOVANA**  
Partner  
ivoni.novana@rsm.id



**SYLVIA ANGGRAENI**  
Partner  
sylvia.anggraeni@rsm.id



**RIZAL AWAB**  
Partner  
rizal.awab@rsm.id



**T QIM HADY DAHOLI**  
Partner  
qivi.daholi@rsm.id



**SON HAJI**  
Partner  
son.haji@rsm.id



**MULYO BASUKI**  
Partner  
mulyo.basuki@rsm.id

## RSM INDONESIA RECOGNIZED IN ITR WORLD TAX 2026 RANKINGS

## ITR WORLD TAX 2026 RANKINGS

Highly Regarded  
Tax Controversy



**ICHWAN SUKARDI**  
Tax Managing Partner

Notable Practitioner  
Transfer Pricing



**T QIVI HADY DAHOLI**  
Tax Partner

Notable Practitioner  
Tax Controversy



**MULYO BASUKI**  
Tax Partner

Promoted  
Tax Controversy



**SON HAJI**  
Tax Partner

Promoted  
Transfer Pricing



**JELITA ANGGRAINI**  
Tax Senior Manager



RSM Indonesia Webinar | 23 December 2025

# 2026 ECONOMIC AND TAXATION TRENDS - WHAT BUSINESS NEEDS TO KNOW

Ichwan Sukardi – Managing Partner Tax, RSM Indonesia



# TOPICS OF DISCUSSION



INDONESIA TAX KALEIDOSCOPE 2025

TAX TREND TO WATCH IN 2026

GLOBAL MINIMUM TAX : THE FUTURE OF TAXATION

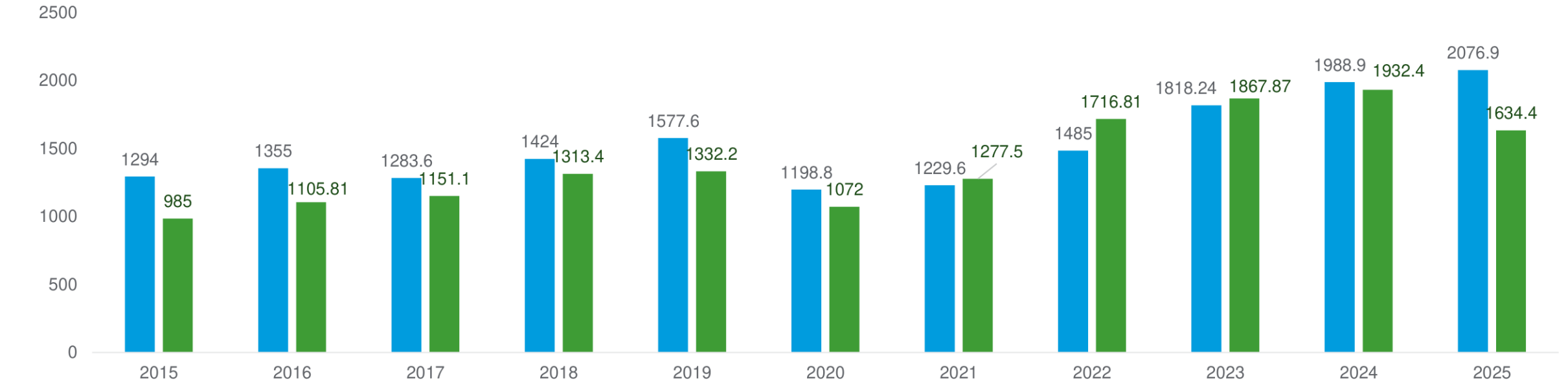
THE ROLE OF AI IN TAXATION

KEY TAKEAWAYS



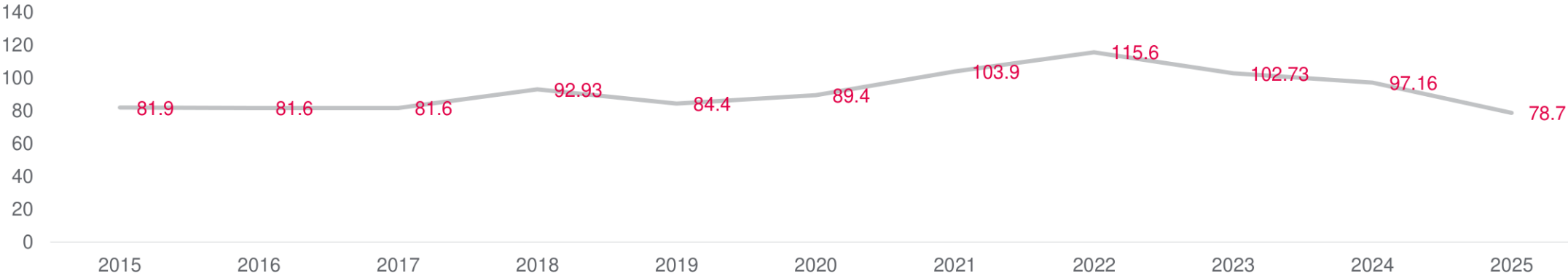
# INDONESIA TAX KALEIDOSCOPE 2025

# Tax Revenue Snapshot: The Big Picture



■ Revenue Target (trillion) ■ Realization of Revenue (Trillion)

## Tax Revenue towards State Budget (%)



Note: realization of revenue in November 2025 on the amount of outlook revenue that was set in July 2025 is Rp2.076,9 (lower than target that had been set up based on Law of State Budget 2025 of Rp2.433,5 trillion (website of Ministry of Finance)





# 2026 Fiscal Priorities: Where Policy Meets Tax Pressure



## 2026 Macro Assumption

- Economic growth: 5.2% – 5.8%
- Inflation: 1.5% – 3.5%
- Tax revenue as the primary sources



High economic growth



The equitable distribution of development benefits



Dynamic national stability



Food security



Energy security



Free Nutritious Meals (MBG)



Quality Education



Fair and equitable access to quality health care



Strengthening Koperasi Desa Merah Putih from Himbara Banks



Strengthening the universal defense



Accelerating global investment and trade through the role of Danantara

# TAX TRENDS TO WATCH IN 2026

# 2026 Fiscal Priorities: Where Policy Meets Tax Pressure



- the 2026 state revenue is agreed to amount to **Rp 3.153,58 trillion** – out of which **Rp 2.357,7 trillion tax revenue** and Rp 459,2,38 trillion non-tax state revenue → **increased by 13,52% from 2025 (the amount of outlook tax revenue is Rp 2.076,9 trillion)**
- target of tax ratio in 2026 is about **10,08% -10,45%** of PDB
- tax revenue component represents more than **74,76% of the total budget**
- Factors that have contributed to the decrease of tax revenue in 2025 are
  - the change of fiscal policy regarding the imposition of VAT Rate from 11% to 12% and
  - an external pressure which in form of the decrease of commodity prices in global market causes significant impact on tax basis of priority sectors that dependent to export of commodity products.
- Between November 2025 and December 2025 to increase tax revenue, DGT boosted tax revenue by strengthening enforcement, optimizing data through the CORETAX system and information exchange, maintaining taxpayer services and outreach (especially for the palm oil industry), and advancing system reforms such as Tax ID validation to meet the 2025 revenue target.

**The 2026 Fiscal Policy is designed to actualize the Security of Food and Energy, as well as the Economic Sovereignty towards a Resilient, Independent, and Prosperous Indonesia”**

# Tax Policies initiated by Government in 2026

1

## Expanding the Tax Base

Broader identification of taxpayers and transactions through **CORETAX** and **Compliance Risk Management**



## Stronger Compliance & Enforcement

Technology-driven audits, collections, and intelligence-based enforcement

2

3

## International Tax Alignment

Greater consistency with global tax standards and cross-border enforcement.

## Targeted Tax Incentives

Targeted tax incentives for investment, green growth, infrastructure, and purchasing power.

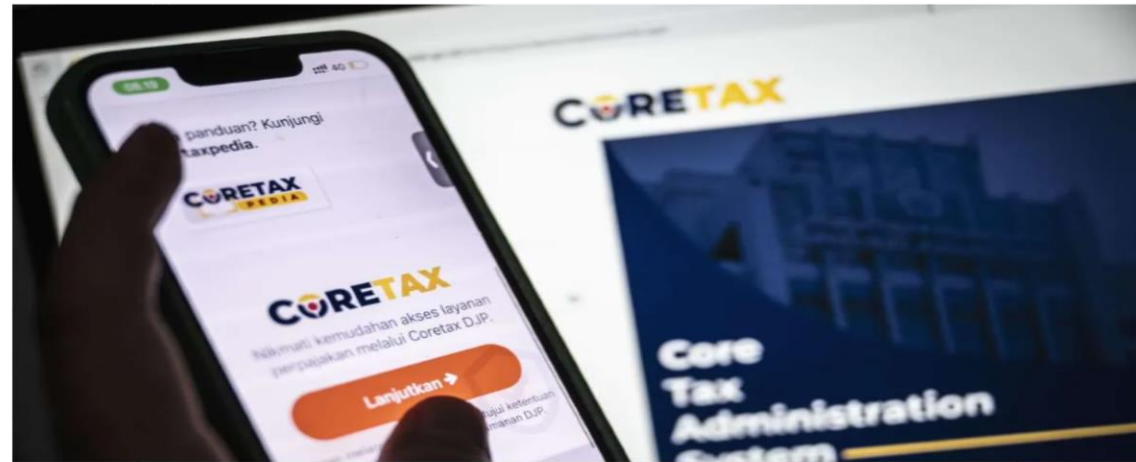
4



# CORETAX Readiness Gap Ahead of Tax Year 2026

## Jelang Akhir Tahun, Baru 51,66% Wajib Pajak yang Aktivasi Akun Coretax

Jumat, 19 Desember 2025 / 14:11 WIB



As of December 2025, only 51.66% of registered taxpayers have activated their CORETAX accounts. In addition, only 32.38% of taxpayers have completed the required authorization and electronic certificate activation. This indicates a significant readiness gap as CORETAX becomes the primary platform for tax administration in Tax Year 2026.

# CORETAX Is Coming: Key Compliance Changes

01

Completing SPT PPh OP is started from the **Induk SPT** → the number of attachments that must be filled in depends on answer choices for the questions in the Main SOPT (Induk SPT)

02

Attachment that **automatically arisen** is Attachment "L1" (assets and debts at the end of the tax year, list of dependent family members, net domestic income that its source comes from work and list of WHT slip payment of Income Tax)

03

All WHT slip payment can be prepopulated and there is a Prepopulated of Income Tax Payments that have been paid/withheld by other parties

04

The recapitulation of gross income to SMEs enterprises, the use of NPPN and certain entrepreneur individual taxpayer of is available within standard attachment that integral with SPT Tahunan (no additional attachments shall be submitted)

05

The filling in of assets shall be more detailed to each of types of asset group

06

Standard format of the calculation of taxpayer status of Separate Asset (PH) or Choose Separately (MT) is integral with SPT Tahunan PPh OP (no additional attachments shall be submitted)

# CORETAX Changes to Corporate Income Tax Returns (Effective 2026)

## Layout of CITR

CITR completion starts with the **Induk CITR**, with required attachments based on selected responses; **Attachments L2 (Ownership List)** and **L-11b (Deductible Loan Cost Calculation)** are generated automatically.

## Collection of Data

There are several **prepopulated** data, but they are **editable**

## List of Corporate Assets

The Asset List in the attachment of the calculation of fiscal depreciation and amortization is calculated **per asset group**



## Types of Business Sectors covered on Attachments

There are 12 **business sectors** are General, Manufacturing, Trade, Services, Conventional Banks, Pension Funds, Insurance, Property, Sharia Banks, Infrastructure, Securities, and Financing

## Fiscal Correction value

The calculation and entry of **Fiscal Correction** value are performed directly in the profit and loss report for each account

# Tax Enforcement Momentum: 2025 Actions Shaping 2026



HOME POLITIK HUKUM EKONOMI METRO SEPAKE

## Kemenkeu bakal kejar ribuan penunggak pajak

Sabtu, 11 Oktober 2025 13:50 WIB waktu baca 3 menit



CNBC Indonesia · News · Berita

## Sudah Pegang Data, Bos Pajak Warning Orang Kaya RI!

Arrijal Rachman, CNBC Indonesia

12 December 2025 15:10



## DJP Kejar Pajak Pengusaha Sawit Kakap, Dorong Integrasi Data Tambang

DJP menindak pengusaha sawit dan tambang untuk patuh pajak, dorong integrasi data Minerba-ESDM guna optimalisasi penerimaan negara.

Surya Dua Artha Simanjuntak · Bisnis.com

Sabtu, 1 Desember 2025 10:56



CNBC Indonesia · News · Berita

## Makin Gencar Tagih Utang Pajak, DJP Kumpulkan Rp14,71 Triliun

Arrijal Rachman, CNBC Indonesia

15 December 2025 11:05



## Rich families face tax audits as Indonesia races to plug deficit

8 HOURS AGO

Bloomberg



Officials have stepped up scrutiny to raise collections amid a weak year for receipts in Southeast Asia's largest economy.

- Aggressive collection actions against delinquent taxpayers
- Heightened scrutiny on high-net-worth individuals and large businesses
- Sector-focused enforcement on coal, palm oil, and commodities
- Deepening third-party data integration through CORETAX and customs data
- Increased involvement of law-enforcement and supervisory bodies
- Faster early-warning and revenue monitoring system

## Gandeng Aparat Hukum, DJP Genjot Pajak 2026

Direktorat Jenderal Pajak akan menggandeng aparat penegak hukum untuk mencapai target penerimaan pajak senilai Rp 2.358 triliun pada 2026.





# Actions taken concerning tax audit process potentially subjected to taxpayers

## Initial Preparation

Have preparation and strategy preparing Periodic Tax Returns and Annual Tax Returns to avoid additional fines in the audit process

## Treatment of bookkeeping and record

Maintain proper bookkeeping and records and retain them for **10 years** at the business location in Indonesia.

## Intention that shall be had by taxpayer

Act in good faith and cooperate during tax audits, stay updated on tax regulations, and seek assistance from tax consultants when needed.



## Response given on the request of data and/or information

If a **Request Letter of Explanation of Data and/or Information (SP2DK)** is received, the taxpayer must provide a proper explanation within **14 days** from the date the SP2DK is issued, sent, or delivered.

## Response regarding subjected to tax audit

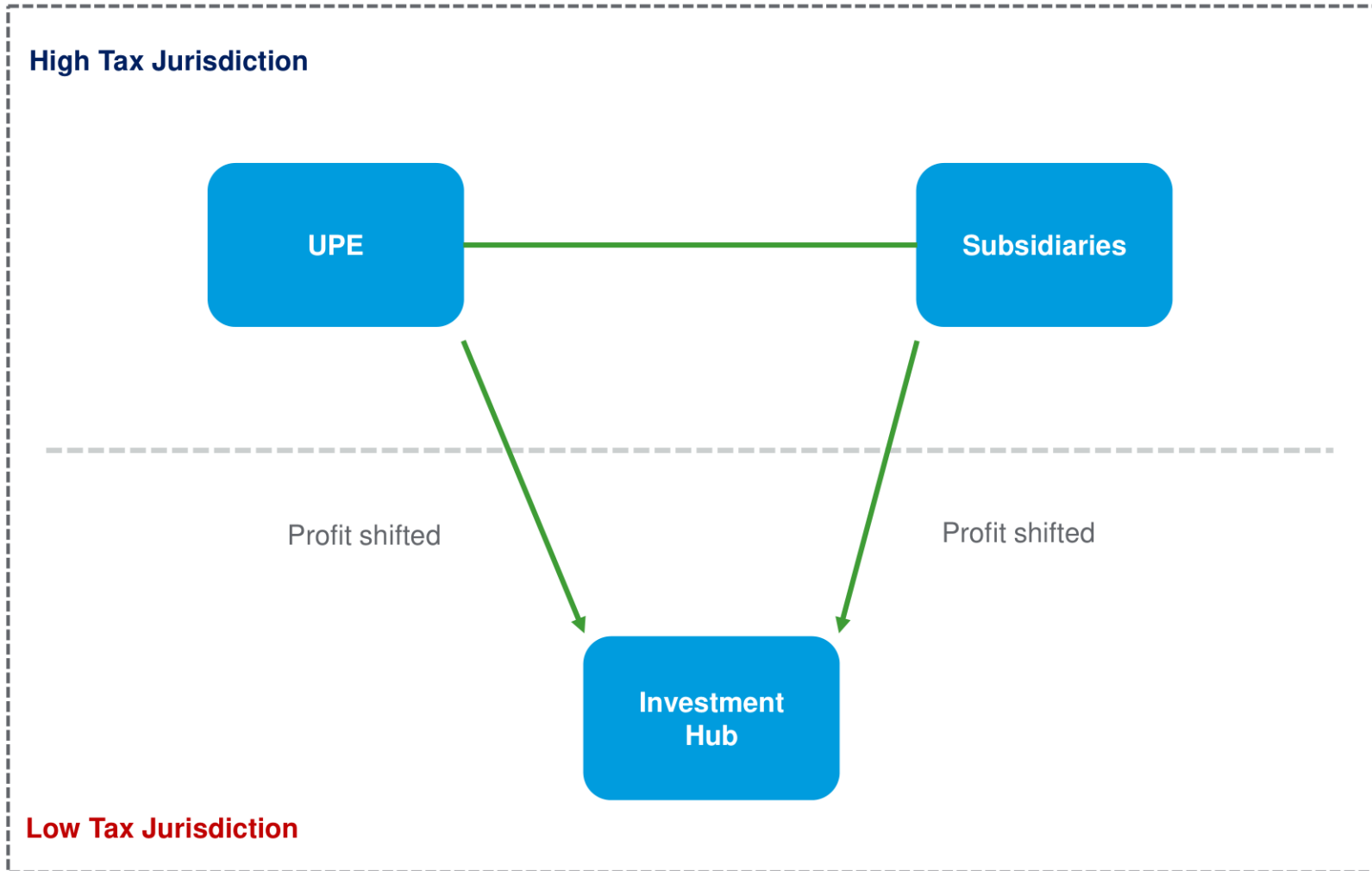
If taxpayer is subjected to tax audit, taxpayer shall provide all documents requested by tax auditor within 1 month since the request letter is delivered by tax officer

## Put High attention to time period of tax audit

Tax audits range from **10 working days to 5 months**, extendable up to **4 months** for group or transfer pricing cases. The DGT issues a **Pra-SPHP** before the **SPHP**, which must be answered within **5 working days**, and finalizes the audit within **30 working days**.

# GLOBAL MINIMUM TAX : THE FUTURE OF TAXATION

# Why Global Minimum Tax?



## Background:

- To prevent base erosion and profit shifting (BEPS)
- To ensure that MNEs pay a minimum level of tax in every jurisdiction where they operate – 15%
- To reduce harmful tax competition between countries

# Impact on Indonesian entities

## Impacted Entities

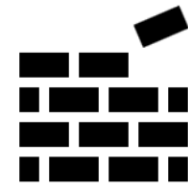
66 Indonesian UPEs\*



More than 6.000 Entities with 0 – 15% ETR\*

## Vulnerable Entities

- Final Tax on Gross Revenue



Construction

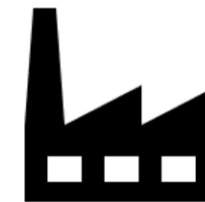


Shipping



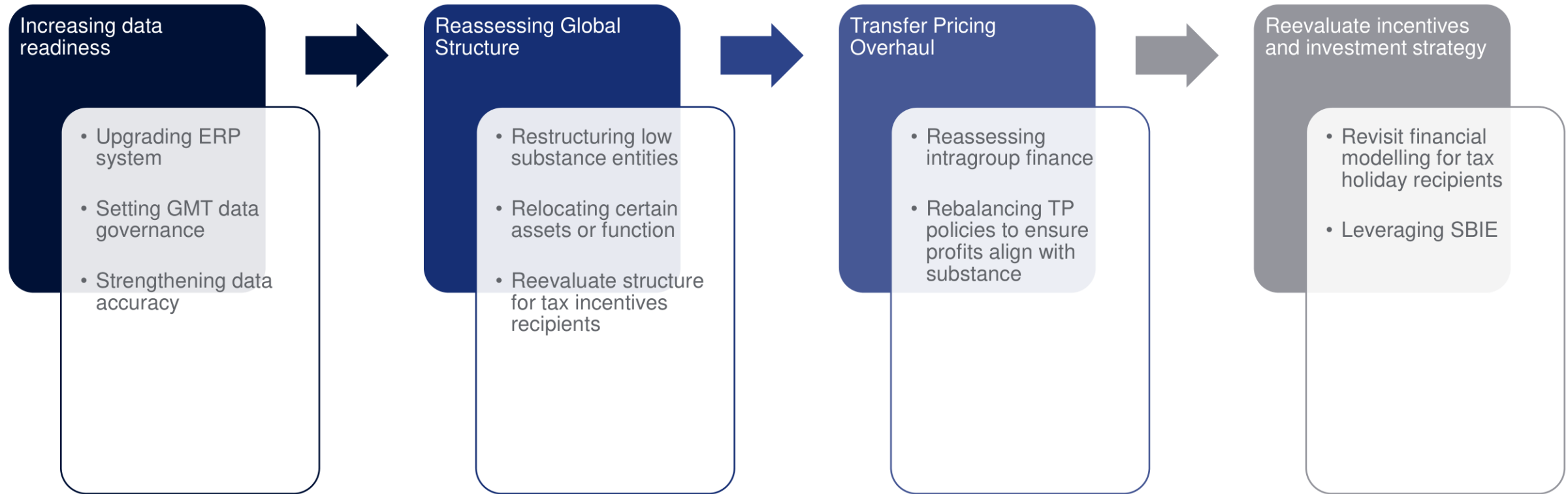
Airline

- Tax Holiday Recipients



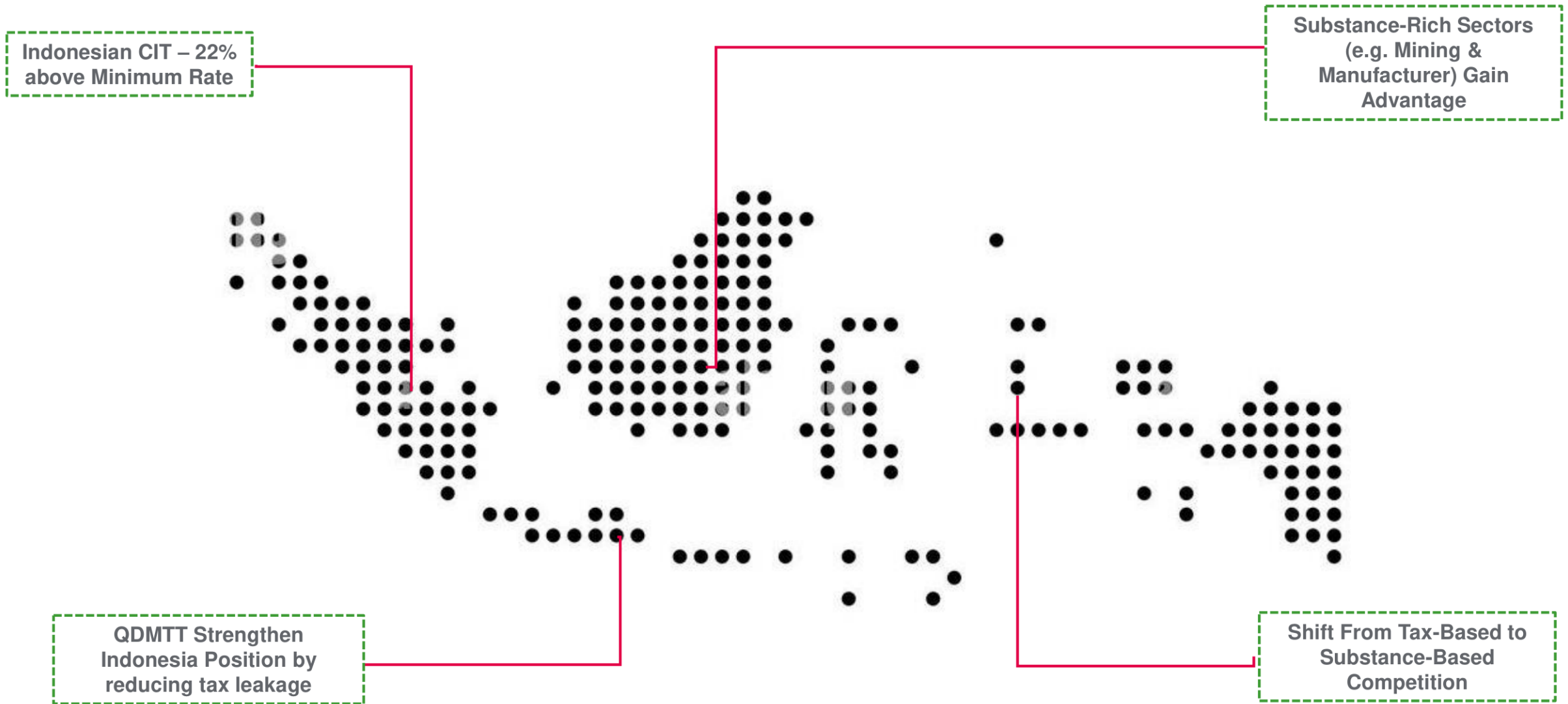
TH recipient, particularly JV or standalone

# Business Responses to GMT



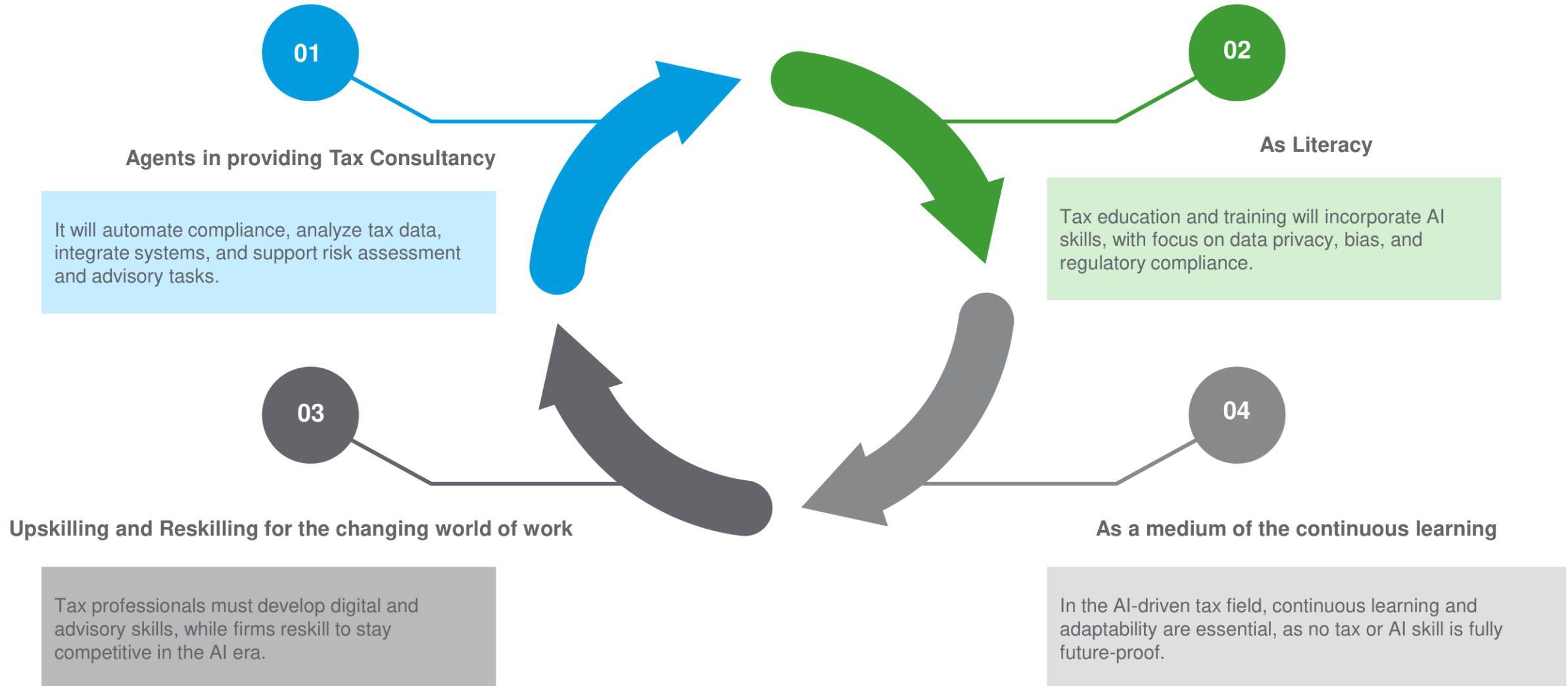


# Competitiveness of Indonesia under GMT



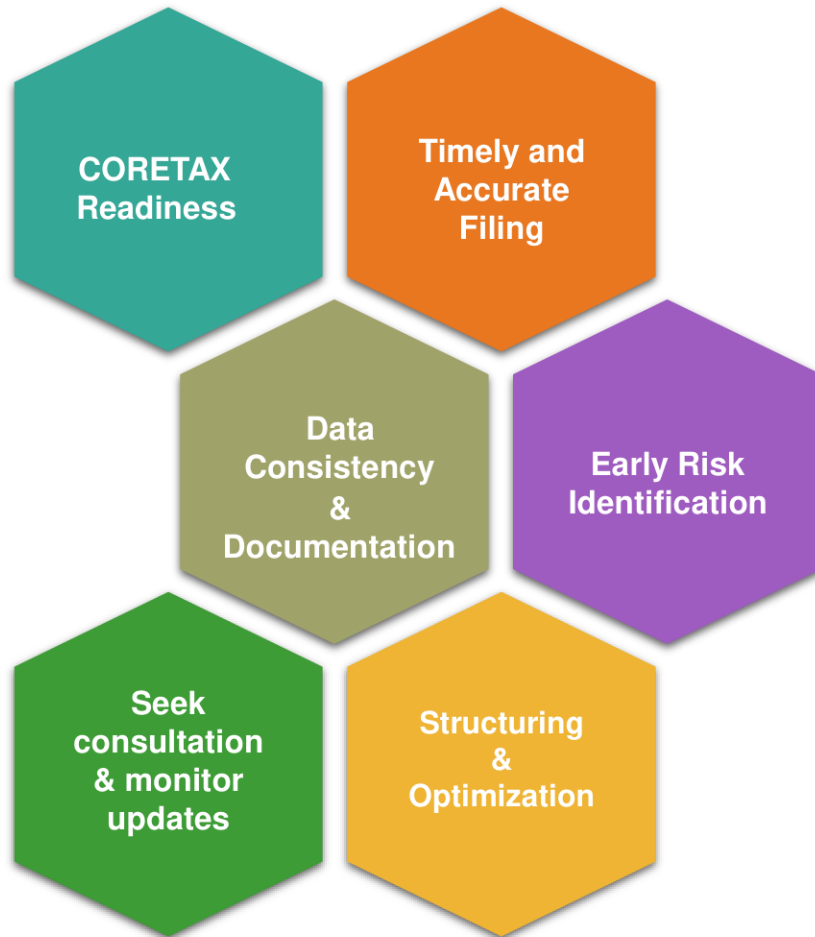
# THE ROLE OF AI IN TAXATION

# The Role of AI in Taxation Field



# KEY TAKEAWAYS

# Key Takeaways for Taxpayers and Investors



*Key to tax risk management  
and fiscal success in the  
context of 2026 tax trend*



THANK YOU

## **DISCLAIMER**

Isi materi ini hanya untuk tujuan informasi umum saja.  
Informasi ini bukan nasihat dan/atau saran,  
tidak mencerminkan keadaan secara khusus/spesifik yang mungkin berlaku bagi Anda,  
dan oleh karena itu tidak boleh digunakan sebagai pengganti nasihat dan/atau  
saran profesional.

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### **RSM Indonesia**

Plaza ASIA Level 10,  
Jl. Jend. Sudirman Kav.59  
Jakarta 12190  
Indonesia  
**T** +62 21 5140 1340  
**E** [inquiry@rsm.id](mailto:inquiry@rsm.id)  
[rsm.id](https://rsm.id)

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